

United States Bankruptcy Court
Southern District of New York

In re **M. Slavin & Sons, Ltd.**

Debtor(s)

Case No. **11-10589**Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS - AMENDED

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
True North Salmon PO Box 991 Calais, ME 04619	True North Salmon PO Box 991 Calais, ME 04619	Trade Debt	Disputed	1,635,542.66
J.P.'s Shellfish PO Box 666 Eliot, ME 03903	J.P.'s Shellfish PO Box 666 Eliot, ME 03903	Trade Debt		728,139.84
Calkins & Burke Limited Dept. Ch 16440 Palatine, IL 60055	Calkins & Burke Limited Dept. Ch 16440 Palatine, IL 60055	Trade Debt		532,199.66
Ariel Seafoods Inc. PO Box 5401 Destin, FL 32540	Ariel Seafoods Inc. PO Box 5401 Destin, FL 32540	Trade Debt		300,000.00
Sea Merchants 55 Vansco Road Toronto, Ontario, M8Z5Z8 Canada	Sea Merchants 55 Vansco Road Toronto, Ontario, M8Z5Z8 Canada	Trade Debt		261,431.71
Fulton Fish Market Welfare & Pension 90 John Street Suite 303 New York, NY 10013	Fulton Fish Market Welfare & Pension 90 John Street Suite 303 New York, NY 10013			247,575.00
True Nature Seafood 9155 S. Dadeland Blvd. Suite 1008 Miami, FL 33156	True Nature Seafood 9155 S. Dadeland Blvd. Suite 1008 Miami, FL 33156	Trade Debt		243,897.61
Sousa Seafood 8 Seafood Way Unit 9-12 Boston, MA 02210	Sousa Seafood 8 Seafood Way Unit 9-12 Boston, MA 02210	Trade Debt		239,370.24
Sogelco International Inc. 715 Square Victoria, 4th Floor Montreal H2Y 2H7 Quebec Canada	Sogelco International Inc. 715 Square Victoria, 4th Floor Montreal H2Y 2H7 Quebec Canada	Trade Debt		199,262.00
Marcum LLP 10 Melville Park Road Melville, NY 11747-3146	Marcum LLP 10 Melville Park Road Melville, NY 11747-3146	Trade Debt	Disputed	189,500.00

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Expack Seafood Inc. 1 Woodbridge Road Suite 915 Woodbridge, NJ 07095	Expack Seafood Inc. 1 Woodbridge Center Suite 915 Woodbridge, NJ 07095	Trade Debt		171,906.08
Contessa Premium Foods PO Box 1950 San Pedro, CA 90733	Contessa Premium Foods PO Box 1950 San Pedro, CA 90733	Trade Debt		168,961.75
Garfunkel Wild, P.C. 111 Great Neck Road 6th Floor Great Neck, NY 11021	Garfunkel Wild, P.C. 111 Great Neck Road 6th Floor Great Neck, NY 11021	Trade Debt	Disputed	151,253.78
Intersea Fisheries Ltd. 777 Terrace Avenue Suite 509 Hasbrouck Heights, NJ 07604	Intersea Fisheries Ltd. 777 Terrace Avenue Suite 509 Hasbrouck Heights, NJ 07604	Trade Debt		147,087.63
New Fulton Fish Market 800 Food Center Drive Unit 65B Bronx, NY 10474	New Fulton Fish Market 800 Food Center Drive Unit 65B Bronx, NY 10474	Forebearance Agreement		140,991.00
Sea-Trek Enterprises Inc. PO Box 59 East Greenwich, RI 02818	Sea-Trek Enterprises Inc. PO Box 59 East Greenwich, RI 02818	Trade Debt		135,884.85
Lewis Mills & Co. Inc. PO Box 544 Paramus, NJ 07653	Lewis Mills & Co. Inc. PO Box 544 Paramus, NJ 07653	Trade Debt		133,919.97
Slade Gorton & Co. PO Box 845177 Boston, MA 02284	Slade Gorton & Co. PO Box 845177 Boston, MA 02284	Trade Debt		126,677.43
Coast Seafood USA 470 Atlantic Avenue 4th Floor Boston, MA 02210	Coast Seafood USA 470 Atlantic Avenue 4th Floor Boston, MA 02210	Trade Debt		124,779.34
Fleet Fisheries Inc 20 Blackmer Street New Bedford, MA 02744	Fleet Fisheries Inc 20 Blackmer Street New Bedford, MA 02744	Trade Debt		124,662.40

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(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Secretary of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **March 14, 2011**

Signature **/s/ Herbert Slavin**
Herbert Slavin
Secretary

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.